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1850

Sixth Annual Report of the Auditors for the Town of Brewer, for the Year 1849-50.

Brewer (Me.).

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S I X T H

A N N U A L R E P O R T

OF THE

A U D I T O R S

FOR THE TOWN OF BREWER,

For the Year 1849—50.

Pay of Town Officers, 1848.

Auditors,	-	-	-	-	-	\$ 10,00
T. Davis, Constable,	-	-	-	-	-	10,00
B. G. Snow, Superintending School						
Committee,	-	-	-	-	-	23,50
S. Thatcher,	do			do		15,00
Jonathan Fogg,	do			do		15,00
T. J. Winchester,	do			do		5,50
						\$ 79,00

Pay of Town Officers, 1849—50.

S. B. Stone,	-	-	-	-	-	5,63
J. K. Skinner,	-	-	-	-	-	3,13
E. H. Burr,	-	-	-	-	-	4,87
C. K. Ladd, Town Clerk,	-	-	-	-	-	5,00
J. Hilferty, Selectman,	-	-	-	-	-	57,50
J. L. Barker,	do	-	-	-	-	73,00
Wm. Rogers,	do	-	-	-	-	32,08
Jere. Skinner, Treasurer, 1848,	-					13,01
A. C. Wilson, Treasurer, 1849,	-					116,49
do fees for Advertising,						9,00
						\$ 319,71
						\$ 398,71

Paid for Support of the Poor.

C. Severance and family,	-	-	-	16,00
J. McCarty,	-	-	-	9,25
E. Kingsbury,	-	-	-	4,49
Mrs. Allen and Children,	-	-	-	10,18
T. Bickford, (Sexton's fee,)	-	-	-	1,50
Expenses for 1848,				<u>\$41,42</u>
J. Gates,	-	-	-	16,25
W. Clewley and family, and S. Day,	-	-	-	40,50
C. Severance's Children,	-	-	-	39,53
J. F. Smith,	-	-	-	15,00
E. Kingsbury,	-	-	-	49,61
Harriet George,	-	-	-	17,28
Rhoda White,	-	-	-	78,00
S. S. Haskell,	-	-	-	9,09
Silas Winchester,	-	-	-	9,50
Mrs. Gragg and Children,	-	-	-	11,82
Mrs. Kinerson,	-	-	-	1,83
J. Meservey,	-	-	-	75
Expenses for 1849				<u>\$289,16</u>

Expenses on account of Insanity and Contagious Sickness.

J. Leper,	-	-	-	87,96
R. Hodgdon,	-	-	-	18,75
R. Brown's Daughter,	-	-	-	66,64
				<u>\$173,35</u>

To the above, add the sum of \$302,33, the cost of supporting the poor at the town farm to this date, and deduct the amounts which have been, or will be paid by other towns and the State, and there remains the sum of \$625,84 which is the total cost to the town, of the poor and insane, for the past year.

Amount Expended on Roads.

By A. Crowell, from Eddington line to Read's Ferry, and on Churchill and Mann Roads,	-	\$257,37
From H. W. Nichols' to East Eddington,	-	90,00
On Day Road,	-	45,00
		<hr/>
		\$392,37
By W. Holbrook, in Ferry, Bridge and Rider districts,	-	260,04
In Brewer Village District,	-	96,00
On Green Point Road,	-	35,00
In the Wiswell District,	-	46,00
On the Kenduskeag road, from C. Holyoke's to Lot No. 52, 2d Div.	-	157,50
		<hr/>
		\$594,54
By A. A. Fisher, on the Ken. road, from Lot No. 52, by S. K. Hart's, to Dedham Line,	-	241,46
On Ken. road over the hill, Bagaduce, Nickerson, Rollins and Baker roads,	-	115,00
On Blake and Rider Roads,	-	27,25
On Bend, Whitcomb, Clark and Bagaduce roads,	-	60,00
On Burton Road,	-	12,00
On N. L. Kingsbury road,	-	10,00
On Leavin's road,	-	12,00
		<hr/>
		\$477,71
C. Wiswell, for breaking roads,	-	6,80
S. Gilmore, " "	-	6,75
W. J. Hart, " "	-	5,00
N. Leighton, " "	-	9,00
A. S. Hart, " "	-	2,00
T. Stone, " "	-	,50
T. Patten, labor on roads in '48	-	12,00
H. Bond, do. do.	-	10,00
E. Bissell, do. do.	-	6,31
J. Chamberlain Jr. in 1849,	-	7,50
G. B. Gustin, " "	-	4,50
C. & R. Holyoke in '44 and '45,	-	4,56
		<hr/>
		74,92
		<hr/>
Total		\$1539,54

Dr. The Treasurer and Collector in

For balance due from the Treasurer, Feb. 27, 1849,	\$1673,68
" Amount of Collector's Deeds,	351,79
" Amount of uncollected advertised Taxes,	207,62
" Sundry old Notes and Receipts,	60,08
" T. Gragg's Note,	20,00
" Leases of Town Landings,	125,84
" Cash of Eddington,	2,00
" Cash for use of Upper Landing,	7,00
" Interest on Collector's Deeds and advertised Taxes,	93,57
" Cash of Orland,	61,45
" Cash for Poll Tax previously abated,	1,00
" Cash of J. McCarty,	4,62
" Cash received of State, not apportioned to the Schools,	5,69
" Cash of N. L. Kingsbury,	10,51
" Cash of Skinner,	7,08
" Cash of Dedham,	11,96
" Cash of Linneus,	18,50
" Cash of E. H. Burr,	10,00
" Amount of Bank Tax received of the State, apportioned to Schools,	115,45
" Interest on School Fund,	72,00
" Amount of State Tax,	776,50
" County Tax,	626,72
" Amount raised for support of Poor and Miscellaneous Expenses,	1400,00
" Repair of Roads,	1500,00
" Support of Schools,	1400,00
" Fencing Grave Yard,	100,00
" Payment on Town Farm,	500,00
" Building Sidewalks,	300,00
" Overlayings on Taxes,	187,82
" Deficiency of Highway Tax for 1848,	151,45
" Supplemental Tax,	32,46
" Orders unredeemed,	219,01
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	\$10053,80

Dr. Statement of the Finances of the

To Eaton's Heirs, Note and Interest,	78,26
" Jonathan Fogg's Note and Interest,	106,00
" N. Clark's Note and Interest,	200,00
" Trustees of School Fund note,	1234,63
" Unredeemed Orders,	219,01
" S. Dilloway Notes,	1200,00
" B. Snow, do.	105,00
" Amount due the County,	226,72
" Amount due the Schools,	425,74
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	\$3795,36

Account with the Town of Brewer,	Cr.
By Error in Balance of Auditors account last year,	\$128,85
" Collector's Deeds, - - - -	268,90
" Uncollected advertised Taxes, - - - -	162,26
" Sundry old Notes destroyed, - - - -	60,08
" T. Gragg's Note, - - - -	20,00
" Leases of Town Landings, - - - -	52,92
" Amount paid on County Tax of 1848, - - - -	312,72
" do. do. do. 1849, - - - -	400,00
" do. do. State Tax of 1849, - - - -	776,50
" Payments on Loans, Principal 1256,30—Int. 143,24,	1399,54
" Interest on Town Order, - - - -	5,08
" Pay of Town Officers, - - - -	398,71
" Paid for the Support of the Poor, - - - -	330,58
" Paid on account of Town Farm, - - - -	441,84
" Paid for Miscellaneous purposes, - - - -	507,79
" Abatements of Taxes, - - - -	135,72
" Discount on Taxes, - - - -	179,70
" Paid for Repairing Roads, - - - -	1539,54
" Paid for Support of Schools, - - - -	1161,71
" Paid for finishing Poor House, - - - -	66,36
" Paid on account of Insanity and Contagious Sickness,	173,35
" Balance due the County from Treasurer, - - - -	226,72
" Balance due Schools from Treasurer, - - - -	425,74
" Balance due Town do. do. - - - -	879,19
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	\$10053,80

Town of Brewer, March 4, 1850.	Cr.
By Collector's Deeds,	\$268,90
" Advertised Taxes uncollected,	162,26
" T. Gragg's Note,	20,00
" Balance due for Rent of Town Landings,	52,92
" Balance due the Town and County from the Treasurer,	1105,91
" Balance due from Treasurer to Schools,	425,74
" Balance against the Town,	1759,63
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	\$3795,36

Dr.

Estimate of the Standing

To Cost of the Farm,	\$1500,00	
" Stock and Tools,	456,30	
" Paid for finishing House,	71,22	
" Paid for Hay and Seed, &c.	131,54	
" Paid for Tools, Clothing, &c.	35,87	
Investment,	2194,93	Int. 11 mo's, \$120,72
" Superintendent's pay eleven months,		275,00
" Use of Furniture do.		22,88
" Supplies purchased by Superintendent,		268,86
Total,		\$687,46

Amount of Money raised for the use of Schools was
 \$1400,00 ; amount received from the State, was \$115,45 ; amount
 of Interest on School fund, was \$72,00 ; apportioned and paid
 as follows, viz :

No. of District.	Names of Agents.	No. of Scholars.	Apportionment.	Paid.
1	Thomas Smith,	54	79,23	79,23
2	Joseph B. Burr,	75	110,03	110,03
3	J. G. Swett,	140	205,39	205,39
4	A. C. Wilson,	177	259,67	247,86
5	H. K. Robinson,	50	73,36	22,50
6	Geo. O. Goodwin,	88	129,11	129,11
7	R. Field,	48	70,43	12,00
8	J. R. Munsell,	37	54,29	54,29
9	George Blake,	49	71,89	23,93
10	C. H. Pond,	26	38,15	38,15
11	Samuel Gilmore,	39	57,22	12,00
12	Isaac Clewley,	65	95,36	95,36
13	A. Elliot,	56	82,16	55,25
14	John Turner,	47	68,96	23,89
15	Nathaniel Swett,	107	156,98	17,57
16	Ira Dole,	24	35,22	35,15
		1082	\$1587,45	\$1161,71

**The School Fund belonging to the Town is invested
 as follows, viz :**

One note signed by A. C. Wilson as Town Treasurer, dated February 22, 1850, for	- - -	\$1234,63
One note signed by Joel Wilson and others, dated July 12, 1837, for	- - -	50,00
J. McDonald's Receipt for note signed by A. Hill and others, for	- - -	17,40

\$1302,03

of the Town Farm,**Cr.**

By amount of sales of Stock and Produce,	192,18
" amount of Produce on hand, for sale,	46,50
" amount of Wood, (stumpage out,)	69,67
" amount of difference in Oxen,	20,00
" present Value of Utensils, Clothing, &c.	25,00
" amount due from Superintendant,	13,28
" Cash received of Town of Linneus,	18,50
" Cost for Support of the Poor, at the Farm, eleven months,	302,33
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	\$687,46

**Estimate of Amount necessary to be Raised, by
Taxation, for the Current Year.**

Support of the Poor,	\$ 625,00
Payment of Town Officers,	350,00
Interest on Loans,	180,00
Discount on Taxes,	175,00
Abatement of Taxes,	135,00
Incidental Expenses,	110,00
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	\$ 1575,00
Payment of Loans,	500,00
Support of Schools,	1400,00
State Tax,	775,00
County Tax,	625,00
Making and Repairing Roads,	1800,00
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	\$ 5100,00
Total,	\$ 6675,00

TOWN VALUATION 1849.

Real Estate of Residents,	-	\$ 237,818
Personal do	do - -	56,624
Real do	of non-residents,	57,753
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Total		\$ 352,195

Tax—per cent on \$ 100, \$ 1,70 is	\$ 6031,47
No. Polls 595, \$ 1,33 each, is	791,35
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Total Assessment,	\$ 6822,82

Miscellaneous Expenses.

Books and Stationery,	\$7,50
Building Sidewalk,	254,12
Printing Auditors Report,	7,50
Legal Advice,	1,00
Recording Deed,	,41
Town Plan,	20,00
Repairing Town Pump,	3,25
Appraising Stock at Farm,	1,25
Enlarging and Fencing Grave Yard at B. Snow's,	197,26
L. A. Blake, repairing Grave Yard fence,	5,00
A. Sinclair, repairing Grave Yard fence,	4,00
Postage,	1,25
Notice to town of Linneus,	,50
Use of Horse and Wagon,	1,75
Wood for Town House,	2,75
Ballot Box,	,25

\$507,79

We have not given that attention to the examination of many of the different records of the town officers that we could wish, for want of time. We were very much retarded in making our report, on account of want of regularity and plainness in the entry of *items*, in the accounts and reports of officers, and hope there will be more fullness in that particular for the future. For want of a few strokes of the pen, we were well near being defeated in making a report this year at all.

We find there is a discrepancy in the sums passed on settlement, from one Treasurer to the other, unaccounted for of \$25. We have not given so detailed and full a statement of the standing of the town farm as was desirable, for want of a more correct and plain report of those having charge of the same.

On examining the report of the trustees of the school fund, we find the principal of that fund has been reduced, and recommend its restoration by the present board of Trustees—because we deem it very impolitic, if not unlawful, to reduce it. We also recommend authorising and requiring the Clerk, to procure a Copy of the several Auditors reports of the town, and have them filed in the Assessors office for future reference; and that they be required annually hereafter to so file such report. We find that the Constable has received extra pay for notifying town officers, which we think the Bye-Laws nor Statute authorise; if the present pay is not sufficient, it should be raised by vote of the town.

EDWARD H. BURR,
JESSE HINKS,
S. B. STONE, } *Auditors.*

BREWER, MARCH 4th, 1850.